State, 33 Ind. App. 655, 72 N. E. 151. See *Little* v. *State*, 90 Ind. 338, 340. The logic of the first view seems inevitable. From the very meaning of the term inherent power is incapable of extrinsic regulation. *State ex inf. Crow* v. *Shepherd*, 177 Mo. 205, 76 S. W. 79; *Hale* v. *State*, 55 Oh. St. 210, 45 N. E. 199. Curiously enough, the courts enunciating the second and third views assent, by way of *dicta*, to the doctrine of inherent power to punish. See *State* v. *Kaiser*, 20 Or. 50, 56, 23 Pac. 964, 967; *In re Oldham*, 87 N. C. 23, 26; *Hawkins* v. *State*, 125 Ind. 570, 573, 25 N. E. 818, 819. Yet their holdings can only mean that the power is not inherent. If a restriction of the court's power is desired, it can logically and properly be secured by constitutional limitation. See 13 HARV. L. REV. 615. This reasoning, of course, does not apply to courts created by the legislature, whose powers can properly be regulated by statute. *Ex parte Robinson*, 19 Wall. (U. S.) 505. See *State* v. *Frew*, 24 W. Va. 416, 459.

CONSTITUTIONAL LAW — POLICE POWER — PROHIBITION OF SALE OF MALT LIQUOR. — The defendant agreed to purchase of the plaintiff company a certain amount of a beverage manufactured by it, which was harmless and non-intoxicating, containing malt but no alcohol. The agreement contemplated resale by the defendant in Mississippi, where a statute prohibited the sale of malt liquors. The defendant repudiated the contract on the ground that it was illegal. The state court held that the statute applied to the beverage in question. The plaintiff contended that the statute was unconstitutional as depriving it of liberty and property without due process of law. *Held*, that the statute is constitutional. *Purity Extract and Tonic Co.* v. *Lynch*, U. S. Sup. Ct., Dec. 2, 1912.

For a discussion of the principles involved, see 17 HARV. L. REV. 418.

CONSTITUTIONAL LAW — POWERS OF LEGISLATURE: DELEGATION OF POWERS — DELEGATION OF THE TAXING POWER TO DIRECTORS OF SCHOOL DISTRICT APPOINTED BY THE COURTS. — A statute authorized the directors of a school district who were appointed by the courts to levy taxes for school purposes. It fixed a maximum and minimum limit, but left the exact sum to be assessed to the discretion of the directors. It was contended that this involved a delegation of power repugnant to the provisions of the Constitutions of Pennsylvania and of the United States. *Held*, that the statute was valid. *Minsinger* v. *Rau*, 84 Atl. 902 (Pa.). See NOTES, p. 257.

CORPORATIONS — CITIZENSHIP AND DOMICILE OF CORPORATION — CONCLUSIVENESS OF STATEMENT OF LOCATION IN CHARTER. — A state statute provided that the charter of a corporation should state the name of the city or town in which the principal office or place of business was to be located. The plaintiff corporation, to secure a low rate of taxation, named a small town in its charter, though its principal office was in fact in a large city. The city assessed the corporation on its personalty and the corporation sought to enjoin the collection of the tax. *Held*, that the injunction should not be granted. *Inter-Southern Life Ins. Co.* v. *Milliken*, 149 S. W. 875 (Ky.). *Contra*, *Loyd's Executorial Trustees* v. *City of Lynchburg*, 75 S. E. 233 (Va.).

Domicile depends on presence in a place with intent to make it a home. *Mitchell* v. *United States*, 21 Wall. (U. S.) 350; *De Meli* v. *De Meli*, 120 N. Y. 485, 24 N. E. 996. Therefore in its primary sense it is applicable only to human beings. See DICEY, CONFLICT OF LAWS, 2 ed., 160. But for many purposes, such as taxation, it is important that a corporation should have a fixed and definite location. For this reason statutes often provide that the charter or certificate of incorporation shall state the principal place of business. See MASS. REV. LAWS, SUPP., 1902–1908, p. 877; HURD, ILL. REV.

LAWS, 1909, c. 32, § 2. Some courts have held that the statement in the charter is conclusive, even in favor of the corporation. *Western Transportation Co.* v. *Scheu*, 19 N. Y. 408; *Pelton* v. *Transportation Co.*, 37 Oh. St. 450. *Contra*, *Detroit Transportation Co.* v. *Board of Assessors of City of Detroit*, 91 Mich. 382, 51 N. W. 978; *Woodsum Steamboat Co.* v. *Sunapee*, 74 N. H. 495, 69 Atl. 577. It is submitted that this construction of a general incorporation act is erroneous because it fails to recognize that the legislature must have intended a truthful statement of location; and that it is objectionable in that it determines the place of taxation without any reference to the facts and directly induces tax evasion. Doubtless the legislature can, if it sees fit, ascribe to a corporation a domicile anywhere within the state. But taxation should not rest on a fictitious basis, and in the absence of a strong legislative intent to the contrary a corporation's principal office should be held to be where it carries on its principal administrative business. *Milwaukee Steamship Co.* v. *City of Milwaukee*, 83 Wis. 590, 53 N. W. 839; *Woodsum Steamboat Co.* v. *Sunapee*, *supra*. If, however, a third party acts on the statements in the charter to his detriment, the corporation should be estopped to deny their truth. *People ex rel. Knickerbocker Press Co.* v. *Barker*, 87 Hun (N. Y.) 341, 34 N. Y. Supp. 269. See *Detroit Transportation Co.* v. *Board of Assessors of City of Detroit*, 91 Mich. 382, 390, 51 N. W. 978, 980.

CORPORATIONS — DIRECTORS AND OTHER OFFICERS — LIABILITY OF DIRECTORS FOR THE COMMISSION OF TORTS FOR WHICH JUDGMENT HAS BEEN OBTAINED AGAINST THE CORPORATION. — The directors of a corporation, to gratify their own personal ends, published in its name a libel wholly outside the legitimate business of the corporation. As a result, a judgment was obtained against the corporation and paid by it. *Held*, that the corporation may recover the amount of the judgment from the directors. *Hill* v. *Murphy*, 98 N. E. 781 (Mass.).

The court in the principal case adduces as one ground of its decision that the intentional *ultra vires* act of the directors was a breach of duty to the corporation which they owed as quasi-trustees. *Cf. Williams* v. *McDonald*, 42 N. J. Eq. 392, 7 Atl. 866; *Leeds Estate, etc. Co.* v. *Shepherd*, 36 Ch. D. 787. Unquestionably directors have frequently been called trustees. *Cobbett* v. *Woodward*, 5 Sawy. 403. See *In re Exchange Banking Co.*, 21 Ch. D. 519, 535. So also they are often called agents. See *Charitable Corporation* v. *Sutken*, 2 Atk. 400, 404. Or managing partners. See *Automatic Self-Cleaning Filter Syndicate Co.* v. *Cuninghame*, [1906] 2 Ch. 34, 45. It is clear that they are actually not managing partners. In some instances, however, equity does treat directors as it does trustees; for example, where, after liability in the directors is established, jurisdiction is entertained of the corporation's claim for pecuniary damages. *Fisher* v. *Parr*, 92 Md. 245, 48 Atl. 621. See *Mason* v. *Henry*, 152 N. Y. 529, 531, 46 N. E. 837, 839. But since the title to the corporation's property is not in the directors, they are not really trustees. Such expressions are useful merely as indicating points of view from which directors should for the particular purpose be considered. See *Imperial Hydropathic Hotel Co.* v. *Hempson*, 23 Ch. D. 1, 12. Consequently it would seem incorrect to base a duty on directors as being virtually trustees. But directors are for some purposes actual agents. See *Holmes* v. *Willard*, 125 N. Y. 75, 79, 25 N. E. 1083, 1084. The principal case might well be decided on the ground of the violation of the duty owed by an agent to his principal.

DEEDS — ATTESTATION — CONSTRUCTION OF STATUTES REQUIRING ATTESTATION. — A statute required certain mortgage deeds to be signed by the mortgagor and attested by two witnesses. The witnesses to such a deed were